

Legacy of War Foundation

Charity no 1174792

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Charitable objects:

The objects of the CIO are

1. The relief of financial need and suffering among victims of war/armed conflict throughout the world in the form of providing funding and support to partner NGOs and implementation of independent projects in direct support of civilians affected by armed conflict
2. To advance the education of the public and persons in authority concerning the prevention and reduction of armed conflict, in particular but not exclusively, by raising awareness of the terrible consequences of armed conflict through highlighting individual stories from conflict and post conflict areas, organising exhibitions, talks and school visits on issues related to armed conflicts.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the company for the year 1st January 2022 —31st December 2022

Structure, governance and management

a. Constitution

Legacy of War Foundation was registered as a CIO on September 22nd 2017 and is a registered charity number 1174792. The principal object of the charity is the support of communities and individuals rebuilding lives after conflict and education/advocacy on wars' long-term impact

b. Trustees

Nick Stainthorpe - Chair
Salvatore Petrone - Treasurer
Esther Dakin-Poole (resigned on March 9, 2023)
Lauren Felton
Viv Guinness
Shehan Hettiaratchy
Leslie Knott
Dawid Konotey-Ahulu

None of the Trustees were employed by the Trust or had a financial interest in any contract with the Trust. The Trust does not enter into any related party transactions without seeking advice and approval from the Charity Commission. Trustees are selected for their professional skills and experience across a variety of areas to which they can contribute: towards the effective running of the charity. When a vacancy occurs, a profile of the new Trustee Director is agreed, and various methods of finding suitable candidates are used

depending upon the expertise required. References are obtained for any new Trustee Director.

C. Organisational structure

The CEO, Giles Duley, was appointed by the Board and reports directly to them. The CEO is responsible for achieving the mission of the organisation by implementing the Trust's policy and strategy, and for all areas of its operations, including fundraising, charitable activities, and communications. The CEO is supported by a team of employees, volunteers and part time consultants.

d. Risk management

Risk assessments are carried out internally by the CEO and his team. Risks are analysed according to their potential impact together with actions that either have been or will be taken in mitigation. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

e. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in determining their charitable activities for the year, in line with the Charity's aims and objectives. The Trustees are satisfied that all charitable activities during the year are for the benefit of the public and that the benefits of each and every charitable activity are clearly identifiable.

Objectives and Activities

We set up Legacy of War Foundation because we wanted to do things differently. Our localised, sustainable, beneficiary-led projects in Ukraine, Rwanda and Lebanon return power, funding and assets to the hands of the communities we work with.

We seek to challenge the traditional neo-colonial concepts in the aid sector through collaborative, localised and sustainable programming. We know the people best equipped to create change, and our greatest asset as an organisation, are our beneficiaries themselves - or, as we call them, partners. So we build projects from the group up with direct input from our partners, and aim for all our programs to be self-sustaining within five years.

As an organisation we stand for equal rights, equal opportunities and aim to set an example within the sector. We avoid the need for expensive offices or inflated wages, and ensure that 90% of the funds we raise go to our projects.

Review of activities for the year from 1st January 2022 - 31st December 2022

Land for Women: Rwanda, 2018 - present

Since 2018 the Land for Women program has empowered female genocide survivors in Rwanda through innovative land transfer and sustainable cooperative farming. This program has lifted entire families out of poverty, enabling women to reclaim their land and economic power. Through this initiative, we've witnessed tangible improvements in the lives of 25 women at Imboni Gikomero Cooperative. The original farm Icyizere Ruhanga Cooperative has enabled 35 women to set up their own cooperative savings and loan scheme which has facilitated health insurance and access to healthcare. Now they can afford to send their children to school.

The third farm group we are working with is the Abunzumumwe women in Gasabo District. Legacy of War Foundation provided the required loan of £1,250 for them to prove their commitment, this will remain in their cooperative bank account as seed capital for their activities. This farm will eventually allow for a cluster of farms to work together in the Gasabo district.

The next LFW cooperative farm will be based in Rwamagana District, where the need for projects like LFW is high.

Key Achievements

Land Ownership: Successfully allocated and purchased 1.4 hectares of land in Gikomero, Gasabo district for Imboni Gikomero Cooperative.

Poverty Reduction: Achieved a 390% increase in livelihood income per woman through smart farming practices.

Agricultural Productivity: Despite climate challenges, cooperatives achieved a 70% increase in productivity, adapting to climate change effects. Construction of the borehole has been key in enabling the co-ops to farm in the usually unproductive dry season.

Food Security: Initiated programs to bolster food security, with notable improvements in children's nutritional status.

Gender Equality and Empowerment: Enabled women to become landowners, facilitated VSLAs (Village Savings and Loan Associations), and supported leadership roles within the community.

Environmental Conservation: Implemented climate-smart farming practices, achieved notable success in adapting to environmental challenges.

Future Focus (2023)

Looking ahead, our focus is on identifying partners and land for further new Land for Women farms, enhancing training programs on food security and nutrition, and further developing the Land for Women program in collaboration with our cooperatives. By 2025, we will have established 12 Land For Women and Land for All cooperatives across Rwanda, Burundi,

Lebanon, Iraq, Libya and DR Congo, reaching 360 direct beneficiaries and over 2100 people in the wider community.

Acknowledgments

We extend our gratitude to Evoca Foundation (formally Sage Foundation), Souter Charity Trust, Jephcott Charitable Trust, the Rwandan Governance Board, Gasabo District officials, MIGEPROF, Rwandan Land Management and Use Authority, the local community, and our individual donors. Above all, we're indebted to the women of Icyizere Ruhanga, Abunzumumwe and Imboni Gikomero Cooperatives, whose resilience and collaboration have been instrumental in Land for Women's success.

Ukraine Crisis Response: Ukraine, 2022 - present

When the full-scale invasion began we immediately reached out to organisations in our network who were already working on the ground. In the first phase of the project (Feb/Mar 22), our focus was on sharing resources and signposting to these Ukrainian NGOs to aid their fundraising. We additionally dedicated 3 months of sales from our No More War t-shirts to Ukrainian organisations, and supported corporate partners to identify local organisations to direct their support to.

By mid-March, partners supporting people with disabilities had highlighted issues sourcing replacement wheelchairs for those forced to abandon them while evacuating. Thanks to a crowdfunding campaign, as well as a fundraising concert in collaboration with SJM Concerts, John Thomson and Justin Moorehouse, we were able to source and distribute specialist mobility aids and accessories for children and adults with disabilities, ensuring their mobility and independence. The need for accessible evacuation transport also became apparent, and we subsequently purchased a fully-equipped secondhand ambulance in Germany for our partners, the disability-led organisation Fight For Right.

In June, our CEO and Operations Coordinator visited Ukraine to meet our existing partners, and conduct in-person visits. This enabled us to identify 2 further organisations to support for the second half of the year as part of our annual partnership with GISH and Random Acts, 'Change a Life'. This campaign raised over \$200000 from individual donors to fund humanitarian aid and residential shelters for women, children and LGBTQ+ people run by implementing partners Marsh Zhinok and Insight; to purchase additional ambulances; and to fund specialised aid for disability-led organisations. We also continued to distribute aid including medical equipment and supplies.

By the end of 2022, our Crisis Response had supplied £162087 in direct grants to Ukrainian organisations and a further 7 tons of aid worth in excess of £143460, with multi-year grant funding planned in some instances to enable our partners to operate securely.

We funded 136 6-week residential shelter placements in western Ukraine for displaced women, children and LGBTQ+ people; supported 3 months' of residential support for 10 families and a further 28 young people from Luhansk displaced to Transcarpathia; and

provided wheelchairs, mobility devices and vital specialist accessories to more than 450 children and adults with disabilities. Our ambulances conducted over 350 evacuations for people with complex medical needs from frontline areas, while our generators provided emergency power to hospitals treating over 40000 children per year and supplied electricity to humanitarian aid distribution hubs to ensure their operation throughout the winter.

Based on our work and experience in Lebanon we were also able to provide ad-hoc support directly to civilians, including sourcing and importing a small number of custom-built high dependency wheelchairs for children, providing one-off grants for medical treatment, arranging temporary heating solutions for people spending the winter in damaged homes, and offering visa casework for families failed by the complex bureaucracy of the UK's Homes for Ukraine scheme.

Our implementing partners in Ukraine have included: Insight, Marsh Zhinok, PO Keysers, GAR, Vostok SOS, Dzherelo Centre, Everybody Can UA, Grateful.UA, Palyanytsya and NGO Molotok.

We are immensely grateful for the support of GISH, Random Acts, Olia Hercules, Cook for Ukraine, Rankin and Hunger Magazine, SJM Concerts, John Thomson, Justin Moorehouse, Meds Peterson, The Hacienda, Alan Erasmus, Citizens of Humanity, Paul Stolper and the late Jamie Reid, AGOLDE, Public Offerings, Guerilla Movement, Roome Partners and the Ashley Family Foundation - and to every single one of well over the 5000 individual donors and GISH-ers who supported our Crisis Response.

Refugee Support: Lebanon, 2016 - present

Since 2016 our CEO Giles Duley has been managing a fund to support vulnerable Syrian families living as refugees in Lebanon. On the founding of LoWF, the managing of this project was taken over by the charity. In 2022, we continued to support three families in Lebanon, ensuring education, shelter and healthcare for those that otherwise would not have been supported. Ongoing inflation in Lebanon has continued to increase the cost of this project, but we remain committed to ensuring the young people involved in the project are able to complete their education.

Community Garden: UK, 2021 - present

In 2021 we secured funding for a small-scale UK-based project which would enable us to trial tools and techniques to support people with disabilities into market gardening as part of our future Land for All roll-out, provide integration and economic opportunities for people displaced by conflict overseas, and build connections between schools and community members and our international projects. Although our initial council site identified in early 2022 did not come to fruition, we have been temporarily operating activities out of an existing community site. These have included:

- Over 1000 hours of completely free supervised gardening activities including toddler sessions and the creation of a diverse herbal "tea garden" featuring plants from

across the world, targeted at providing social opportunities for recently settled refugees in the area.

- 345 children and young people at our 2022 summer holiday sessions, which included pasta-making from scratch, graffiti workshops and a shared meal at every event to support families affected by the cost of living crisis. Participation was completely free and children from families with lived experience of conflict-related migration were prioritised.
- A community event with over 60 attendees in October promoted the project and our wider work, with free children's activities and a meal prepared by our CEO and team based on recipes from our Rwandan LFW cooperatives.

We also worked in conjunction with other local organisations to ensure people were signposted to other support where appropriate, and distributed surplus food to families.

Education & Advocacy: International, 2017 - present

As part of the Education and Advocacy strand of our work, our CEO Giles Duley regularly speaks and shows work at schools, universities, and in political and corporate settings. Legacy of War Foundation also supports and highlights artists affected by conflict.

In 2022, this included:

- In February, Duley and Legacy of War Foundation showed a collaborative No More War exhibition in Paris which brought together artists from across the world. As part of the event Syrian violinist and LoWF Patron Alaa Arsheed performed live, and at the preview Duley hosted a supper for 30 attendees.
- In March, we collaborated with People's Film Club, the Ukrainian Institute in London, Cambridge Ukrainian Studies, and London Migration Film Festival for an event featuring our live No More War stencilling to raise funds for Ukrainian organisations.
- In April, as part of International Day for Mine Awareness and Assistance in Mine Action, Duley addressed the United Nations. Legacy of War Foundation also provided photography and video content for an accompanying UNMAS *Safe Ground, Safe Homes* exhibition which was on display for 2 months in the UN's foyer and online.

We also supported a student-led live art No More War event and video project at the University of the West of England.

- In July, our No More War exhibition was shown in Hastings as part of Refugee Week.
- In August, we partnered with Farley's House & Gallery for a three month exhibition of Duley's work alongside that of the war photographer Lee Miller. *Trümmerfotographie – The Wreckage Of War* opened with a conversation between Duley and the Imperial War Museum's Senior Photographic Curator Hilary Roberts, and raised funds for LoWF.
- In December, Duley was announced as the first United Nations Global Advocate for persons with disabilities in conflict and peacebuilding situations and as his first official activity, visited the UN Ukraine Resident Coordinator to advocate for Ukrainians with disabilities.

Reserves

The Trustees aim to keep sufficient funds in reserves to ensure the future of the charity, but otherwise it is their policy to keep reserves to a minimum to maximise the benefits of funds raised as expeditiously as possible. At the year end, the free reserves held were £51,799.

Financial Review

At the year end the charity held £266,811 in its bank accounts.



Independent examiner's report on the accounts

Report to the trustees

Charity Name
Legacy of War Foundation

On accounts for the year ended

31 December 2022

Charity no
(if any)

1174792

Set out in sections

A to C

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2022**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27 Oct 2023

Name:

VINCENT CHESHIRE

Relevant professional
qualification(s) or body (if
any):

FCCA

Address:

6 BUNKERS COURT, UNION STREET, DUNSTABLE, BEDS, LU6 1PZ



Legacy of War Foundation		Charity No	1174792		CC16a
Annual accounts for the period					
Period start date	1/1/2022	To	Period end	31/12/2022	

Section A

Statement of financial activities

	Unrestricted £	Restricted £	Endowment £	Total funds £	Prior year £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	174,056	670,097	-	844,152	298,629
Investments	756			756	3
Total	174,811	670,097	-	844,908	298,632
Resources expended (Note 6)					
Expenditure on:					
Charitable activities	81,372	445,814	-	527,186	256,452
Fundraising costs	20,555	15,190		35,745	11,680
Governance costs	15,365	-		15,365	5,330
Bank charges	158	650		808	168
Total	117,450	461,654	-	579,104	273,631
Net income/(expenditure) before investment gains/(losses)	57,361	208,442	-	265,804	25,001
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)	57,361	208,442	-	265,804	25,001
Extraordinary items	-	-	-	-	-
Transfers between funds					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	57,361	208,442	-	265,804	25,001
Reconciliation of funds:					
Total funds brought forward	8,195	37,567	-	45,762	20,761
Total funds carried forward	65,556	246,009	-	311,566	45,762

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	31,513	-	31,513	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	31,513	-	31,513	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	13,757	-	-	13,757	-
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)		52,314	214,497	-	266,811	46,219
Total current assets		66,071	214,497	-	280,568	46,219
Creditors: amounts falling due within one year	(Note 20)	515	-	-	515	457
Net current assets/(liabilities)		65,556	214,497	-	280,053	457
Total assets less current liabilities		65,556	246,010	-	311,566	45,762
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		65,556	246,010	-	311,566	45,762
Funds of the Charity						
Endowment funds (Note 27)		-	-	-	-	-
Restricted income funds (Note 27)		-	246,010	-	246,010	37,567
Unrestricted funds		65,556	-	-	65,556	8,195
Revaluation reserve		-	-	-	-	-
Total funds		65,556	246,010	-	311,566	45,762
Signed by a trustee on behalf of all the trustees						
		Signature	Print Name	Date of		
		Salvatore Petrone	Salvatore Petrone	27/10/2023		

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The Trustees have considered the financial health of the Charity and believe, at the date of signing, the Charity will continue as a going concern for the foreseeable future.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {N2}.

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

N/A

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest	This is included in the accounts when receipt is probable and the amount receivable

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
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Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year. They are valued at cost. Tangible fixed assets are depreciated on a straight line basis over 3 years.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü

	They are valued at cost.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	They are valued at fair value except where they qualify as basic financial instruments.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						

Note 3 Analysis of income

Analysis		Unrestricte	Restricted	Endowmen	Total funds	Prior year
					£	£
Donations and	Donations and gifts	160,299	670,097	-	830,395	298,629
	Gift Aid	13,757	-	-	13,757	-
	Total	174,056	670,097	-	844,152	298,629
Income from investments:	Interest income	756	-	-	756	3
	Total	756	-	-	756	3
TOTAL INCOME		174,811	670,097	-	844,908	298,632

Note 4 - The Charity received no Government grants

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	29,974	-
	29,974	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods are valued at the estimated resale value at the point of donation	N/A
Please provide details of any unfulfilled	N/A	N/A
Please give details of other forms of other	N/A	N/A

Note 6 Analysis of expenditure

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	20,555	15,190	35,745	11,680
		-	-	-	
	Total expenditure on raising funds	20,555	15,190	35,745	11,680

Expenditure on charitable activities	Activities directly undertaken	81,372	283,727	365,099	256,452
	Grant funding of activities		162,087	162,087	
	Total expenditure on charitable activities	81,372	445,814	527,186	256,452

Other information:**Analysis of expenditure on charitable activities**

Activity or	Activities undertaken directly	Grant	Support	Total this
	£	£	£	£
Land for Women	69,898	0	5,952	75,850
Lebanon project	24,078	0	2,050	26,128
Community Garden	14,973	0	1,275	16,248
Ukraine Crisis Respo	211,020	162,087	31,770	404,878
No More War	3,762	0	320	4,082
Other Activities		0	0	0
Total	323,731	162,087	41,368	527,186

Note 7 - There were no extraordinary items**Note 8 - The Charity received no funds as agent****Note 9 Governance costs**

Governance cost	Grand total £
Bank charges	156
Insurance	806
Admin support	14,394
Total	15,356

Note 10 - The independent examiner is not charging for his review.

Note 11**Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	45,951	29,666
Social security costs	4,209	5,102
Pension costs (defined contribution scheme)	2,252	2,837
Total staff costs	52,411	37,605

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£32,428

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	4
Governance	-	-
Other	-	-
Total	4	4

Note 12 - The Charity does not operate its own pension scheme

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Ukraine Crisis Response	158,661	3,426	12,800	174,887

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

www.legacyofwarfoundation.com/ukrainecrisis-4

Names of institution	Purpose	Total amount of grants paid £
Public Organisation (PO) Molotok	To fund humanitarian aid and psychological support for Ukrainian internally displaced persons (IDPs) in Transcarpathia	58,466
PO Keyzers	To support Keyzers/Casers' ongoing medical and evacuation work in Ukraine, funding fuel and servicing for vehicles; essential supplies; and team costs including travel and accommodation.	4,411
PO Insight	To fund four Insight/Women's March emergency shelters for women and LBGTQ+ people in Lviv and Chernivtsi for six months; and the purchase of a diesel generator to provide power to Insight's humanitarian hub.	45,045
Ukrainian Red Cross	To fund medical support for Ukrainian civilians affected by the invasion	11,482
Vostok SOS	To fund humanitarian aid and evacuations for Ukrainian civilians affected by the invasion	12,859
Everybody Can UA	To fund activities supporting Ukrainian children and young people displaced by the invasion	1,201
PO GAR	To part-fund the purchase of 50 active wheelchairs for individuals in Ukraine with spinal cord injuries	25,197
Total grants to institutions in reporting period		158,661

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	37,209	-	37,209
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	37,209	-	37,209

14.2 Depreciation and impairments

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	5,696	-	5,696
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	5,696	-	5,696

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	31,513	-	31,513

Note 15 - The Charity has no intangible assets**Note 16 - The Charity has no heritage assets****Note 17 - The Charity has no investment assets****Note 18 - The Charity has no stocks**

Note 19 **Debtors and prepayments**
Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

HMRC - Gift Aid

Total

This year	Last year
£	£
13,757	-
13,757	-

19.2 The Charity has no material debtors recoverable more than a year after the reporting date.

Note 20 **Creditors and accruals**

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Other creditors	515	457	-	-
Total	515	457	-	-

Note 21 - There are no provisions for liabilities and charges

Note 22 - There are no other disclosures for debtors, creditors and other basic financial instruments

Note 23 - There are no contingent liabilities and contingent assets

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Cash at bank and on hand	266,811	46,219
Total	266,811	46,219

Note 25 - The Charity has no financial instruments other than cash and the creditor was paid within 30 days of the year end.

Note 26 **Events after the end of the reporting period**

Please provide details of the nature of the event

<p>There are no events after the balance sheet date that require adjustment in these accounts</p>

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	UR		8,195	174,811	117,450	65,556
Land for Women	R	For the purchase of land, training and running costs of our Land for Women project in Rwanda	36,778	98,022	73,067	61,733
Lebanon project	R	For all costs from our refugee support work in Lebanon	-	691	691	0
Community Garden	R	For all costs from our community gardening project in Hastings, UK	789	69	858	-
Ukraine Crisis Response (all)	R	For ongoing crisis response supporting marginalised civilians in Ukraine, including people with disabilities, children and LGBTQ+ people	-	570,056	385,777	184,278
UoB Funded Intern	R	To fund a 90 hour internship for a student intern hired through University of Bristol	-	1,260	1,260	-
Other funds	N/a	N/a	-	-	-	-
Total Funds			45,762	844,908	579,104	311,566

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	UR		7,853	61,587	- 61,244	8,195
Restricted funds	R		12,908	237,045	- 212,386	37,567
Other funds	N/a	N/a	-	-	-	-
Total Funds			20,761	298,632	- 273,630	45,762

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
